



STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 80/141

September 17, 1930

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 23

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or Revenue and Taxation Law.

AB 2136

Author: Assemblyman D. Brown

Action: Enrolled

Affected Reference: Amends Sections 862 and 17204 of the Revenue and Taxation Code - Urgency Statute

Under existing law, certain property is assessed for property tax purposes by the State Board of Equalization, and such state assessees are required to file annual statements of their property holdings. To the extent that property escapes assessment because of inaccuracies in such statements, the board is required to apply a 10 percent penalty to the assessment, regardless of the reason for the inaccuracy. This bill would permit the board, upon application by the assessee, to waive the penalty if good cause for that inaccuracy can be shown.

AB 2233

Author: Assemblyman Thurman

Action: Enrolled

Affected Reference: Amends Section 2 of Chapter 802 of the Statutes of 1930

Under existing law, open-space land subject to a wildlife habitat contract which restricts the use of the land to wildlife habitat and native pasture is valued by using the average current per acre value of such lands sold within the same county. Chapter 302 of the Statutes of 1930 provided that unless a party to an instrument which creates the enforceable restriction expressly prohibits such a valuation, the valuation resulting from using the current per acre value of lands sold within the same county shall not exceed the valuation that would have resulted by calculation under Section 110.1 of the Revenue and Taxation Code, as though such property was not subject to an enforceable restriction in the base year.

AB 2298

Author: Assemblyman Imbrecht

Action: Enrolled

Affected Reference: Adds Section 423.3 to the Revenue and Taxation Code

This bill would permit a city or county to assess enforceably restricted lands at a lower value than that determined pursuant to Section 110.1 of the Revenue and Taxation Code, adjusted to reflect the percentage change in the cost of living not to exceed 2 percent per year, as specified.

This bill would further require that a city or county must make such election to assess restricted land at a lower value by December 31, 1982.

AB 2324

Author: Assemblyman Hayes

Action: Enrolled

Affected Reference: Adds Section 6010.8 to the Revenue and Taxation Code

This bill provides that "sale" and "purchase" do not include any transfer of title of tangible personal property constituting any project to the California Alternative Energy Source Financing Authority by any participating party, nor any lease or transfer of title of tangible personal property constituting any project by the authority to any participating party, when the transfer or lease is made pursuant to Division 16 of the Public Resources Code.

AB 2370

Author: Assemblyman Filante

Action: Enrolled

Affected Reference: Adds Section 402.3 to the Revenue and Taxation Code

With regard to hazardous waste disposal sites, this bill proposes that an assessor shall consider any restrictive covenant adopted pursuant to Section 25202.5 or any restriction imposed pursuant to Section 25229 of the Health and Safety Code as an enforceable restriction subject to the provisions of Section 402.1 of this code and shall appropriately reassess any property, the use of which has been so restricted, at the lien date following the adoption or imposition of the covenant or restriction.

AB 2777

Author: Assemblyman Embrecht

Action: Enrolled

Affected Reference: Amends Sections 62, 64, and 480 and repeals and adds Section 403.1 of the Revenue and Taxation Code

This bill would provide that transfers of title between an individual and a legal entity, or legal entities, such as a change of title

AB 2777 (Contd.)

from a cotenancy into a partnership, which results solely in the changing of the method of holding title without changing the proportional interests of the coowners, would not be considered a change in ownership for reassessment purposes.

This bill also provides that when a person or entity obtains control in a corporation by a transfer of stock, the transfer shall be considered a change of ownership of property owned by the corporation in which the controlling interest is obtained.

This bill further requires that such a statement must be filed whenever there is a change in control of a corporation or other legal entity.

AB 2481

Author: Assemblyman Hannigan

Action: Enrolled

Affected Reference: Amends Sections 51220, 51231, 51238, and adds Section 51232.3 to the Government Code

This bill would include the construction of housing for agricultural laborers within the meaning of compatible uses of land for such purposes.

AB 2915

Author: Assemblyman Gage

Action: Enrolled

Affected Reference: Various sections of various codes

This bill makes various technical changes in titling, registration, and taxation of mobilehomes.

AB 3155

Author: Assemblyman Deddeh

Action: Enrolled

Affected Reference: Various sections of various codes

Under existing law, assessment ratios for purposes of property taxation were recently changed from 25 percent to 100 percent of full value. This bill would conform additional sections of law to this change.

SB 246

Author: Senator Marks

Action: Enrolled

Affected Reference: Amends Sections 99.1 and 26483 and adds Section 99.9 to the Revenue and Taxation Code - Urgency Statute

SB 246 (Contd.)

This bill makes various technical changes to local agency financing and state subventions affecting property taxes.

SB 1260

Author: Senator Sieroty

Action: Enrolled

Affected Reference: Various sections of the Revenue and Taxation Code -
Urgency Statute

Amends Section 61 of the Revenue and Taxation Code relating to transactions that are included as a change in ownership.

Amends Section 62 of the Revenue and Taxation Code as added by Chapter 242 of the Statutes of 1979 relating to transactions that are excluded as a change in ownership.

Repeals and adds Section 62 of the Revenue and Taxation Code relating to a change in ownership involving a joint tenancy.

Repeals and adds Section 65 of the Revenue and Taxation Code relating to a change in ownership involving a joint tenancy.

Adds Section 65.1 to the Revenue and Taxation Code relating to the reappraisal of property when undivided interests in real property are purchased or changes ownership or when a unit or lot within a cooperative housing corporation, community apartment project, condominium, planned unit development, shopping center, industrial park, or other residential, commercial, or industrial land subdivision complex with common areas or facilities are purchased or changes ownership.

Amends Section 155.2 of the Revenue and Taxation Code relating to extension of time for completing the assessment roll by the assessor.

Amends Section 170 of the Revenue and Taxation Code relating to the application for and the reassessment of property damaged or destroyed in a misfortune or calamity.

Amends Section 276 of the Revenue and Taxation Code relating to the disabled veterans' exemption.

Amends Section 402.5 of the Revenue and Taxation Code relating to comparable sales and defines "near in time to the date of valuation" as not including any sale more than 90 days after the lien date.

Amends Section 405.5 of the Revenue and Taxation Code to require the assessor to periodically appraise all property not subject to the provisions of Article XIII A of the Constitution.

SB 1260 (Contd.)

Repeals Section 405.6 of the Revenue and Taxation Code.

Amends Section 430 of the Revenue and Taxation Code relating to transfers of mobilehomes subject to property taxation and the filing of a change in ownership statement.

Adds Section 430.2 of the Revenue and Taxation Code relating to a change in ownership occasioned by death.

Amends Section 432 of the Revenue and Taxation Code relating to requests for a change in ownership statement.

Adds Section 432.1 relating to the penalty for failure to file a change in ownership statement.

Amends Section 531.2 of the Revenue and Taxation Code relating to real property escaping assessment resulting from unrecorded changes in ownership.

Adds Section 619.15 to the Revenue and Taxation Code which would authorize the county assessor in counties of over 4,000,000 population, upon concurrence of the tax collector, to notify an assessee of the possibility of a reduction in the assessment due to the enactment of Chapters 242, 1161, or 1188 of the Statutes of 1979 and would authorize the assessee to defer payment of taxes based on such assessment for a specified period. Such provision would be repealed on June 30, 1982, unless a later enacted statute deletes or extends such date.

Repeals and adds Section 1641 of the Revenue and Taxation Code relating to recommendations of an assessment hearing officer.

Amends Section 4336 of the Revenue and Taxation Code relating to notifying assessees when correction involves an increase in taxes.

Adds Section 4845 to the Revenue and Taxation Code relating to corrections to 1980-81 roll and the refunding of taxes in counties of over 4,000,000 population.

SB 1414

Author: Senator Keene

Action: Enrolled

Affected Reference: Amends various sections of the Revenue and Taxation Code

This bill would permit a board of supervisors to exempt all real property of less than \$1,500 full or base year value from property taxes where tax revenues are less than the costs of assessing and collecting such tax. This bill would also extend such permissible exemption to personal property.

September 17, 1980

SB 1632

Author: Senator Richardson

Action: Enrolled

Affected Reference: Amends Sections 206, 214, 214.4, 251, 254, 254.5, 255, and 23774 and adds Sections 256, 256.1, and 23704.7 to the Revenue and Taxation Code

Existing law requires, as a condition of tax exempt status for church property used for school purposes, that such property be owned and operated by the church. This bill would eliminate the requirement that such property be owned by the church.

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status.

This bill would provide that any exempt organization, organized and operated exclusively for religious purposes, shall not be denied the exemption by reason of the communication of its principles, philosophy, or religious faith to its members, members of the community, or public officials.

This bill would further cancel delinquent taxes, for specified taxable years, of churches which failed to file claim for exemption due to compelling religious convictions.

SB 1834

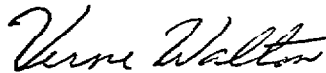
Author: Senator Marks

Action: Enrolled

Affected Reference: Repeals Sections 2 and 5 of Chapter 1405 of the Statutes of 1974

Existing law exempts from property taxation certain cargo containers principally used in the transportation of cargo by vessels in ocean commerce. Such exemption is operative from the lien date in 1975 to the lien date in 1980, inclusive, and after that date shall have no further force or effect. This bill would make such exemption permanent.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

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Enclosures

Copies of bills may be ordered from: Legislative Bill Room, State Capitol, Room 1149, Sacramento, 95814
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